



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

HB6859

Introduced 2/9/2004, by Mike Boland

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-170

Amends the senior citizens homestead exemption Section of the Property Tax Code to provide that, for taxable years 2004 and thereafter, disabled persons are eligible for the exemption as well. Defines "disabled person" to have the same meaning as in the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act. Effective immediately.

LRB093 19148 SJM 44883 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning taxes.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 15-170 as follows:

6 (35 ILCS 200/15-170)

7 Sec. 15-170. Senior Citizens and Disabled Persons
8 Homestead Exemption. An annual homestead exemption limited,
9 except as described here with relation to cooperatives or life
10 care facilities, to a maximum reduction set forth below from
11 the property's value, as equalized or assessed by the
12 Department, is granted for property that is occupied as a
13 residence by a person 65 years of age or older or, for taxable
14 years 2004 and thereafter, a disabled person who is liable for
15 paying real estate taxes on the property and is an owner of
16 record of the property or has a legal or equitable interest
17 therein as evidenced by a written instrument, except for a
18 leasehold interest, other than a leasehold interest of land on
19 which a single family residence is located, which is occupied
20 as a residence by a person 65 years or older or, for taxable
21 years 2004 and thereafter, a disabled person who has an
22 ownership interest therein, legal, equitable or as a lessee,
23 and on which he or she is liable for the payment of property
24 taxes. The maximum reduction shall be \$2,500 in counties with
25 3,000,000 or more inhabitants and \$2,000 in all other counties.
26 For land improved with an apartment building owned and operated
27 as a cooperative, the maximum reduction from the value of the
28 property, as equalized by the Department, shall be multiplied
29 by the number of apartments or units occupied by a person 65
30 years of age or older or, for taxable years 2004 and
31 thereafter, a disabled person who is liable, by contract with
32 the owner or owners of record, for paying property taxes on the

1 property and is an owner of record of a legal or equitable
2 interest in the cooperative apartment building, other than a
3 leasehold interest. For land improved with a life care
4 facility, the maximum reduction from the value of the property,
5 as equalized by the Department, shall be multiplied by the
6 number of apartments or units occupied by persons 65 years of
7 age or older or, for taxable years 2004 and thereafter,
8 disabled, irrespective of any legal, equitable, or leasehold
9 interest in the facility, who are liable, under a contract with
10 the owner or owners of record of the facility, for paying
11 property taxes on the property. In a cooperative or a life care
12 facility where a homestead exemption has been granted, the
13 cooperative association or the management firm of the
14 cooperative or facility shall credit the savings resulting from
15 that exemption only to the apportioned tax liability of the
16 owner or resident who qualified for the exemption. Any person
17 who willfully refuses to so credit the savings shall be guilty
18 of a Class B misdemeanor. Under this Section and Section
19 15-175, "life care facility" means a facility as defined in
20 Section 2 of the Life Care Facilities Act, with which the
21 applicant for the homestead exemption has a life care contract
22 as defined in that Act.

23 When a homestead exemption has been granted under this
24 Section and the person qualifying subsequently becomes a
25 resident of a facility licensed under the Nursing Home Care
26 Act, the exemption shall continue so long as the residence
27 continues to be occupied by the qualifying person's spouse if
28 the spouse is 65 years of age or older or, for taxable years
29 2004 and thereafter, disabled, or if the residence remains
30 unoccupied but is still owned by the person qualified for the
31 homestead exemption.

32 A person who will be 65 years of age or, for taxable years
33 2004 and thereafter, who becomes disabled during the current
34 assessment year shall be eligible to apply for the homestead
35 exemption during that assessment year. Application shall be
36 made during the application period in effect for the county of

1 his residence.

2 Beginning with assessment year 2003, for taxes payable in
3 2004, property that is first occupied as a residence after
4 January 1 of any assessment year by a person who is eligible
5 for the senior citizens homestead exemption under this Section
6 must be granted a pro-rata exemption for the assessment year.
7 The amount of the pro-rata exemption is the exemption allowed
8 in the county under this Section divided by 365 and multiplied
9 by the number of days during the assessment year the property
10 is occupied as a residence by a person eligible for the
11 exemption under this Section. The chief county assessment
12 officer must adopt reasonable procedures to establish
13 eligibility for this pro-rata exemption.

14 The assessor or chief county assessment officer may
15 determine the eligibility of a life care facility to receive
16 the benefits provided by this Section, by affidavit,
17 application, visual inspection, questionnaire or other
18 reasonable methods in order to insure that the tax savings
19 resulting from the exemption are credited by the management
20 firm to the apportioned tax liability of each qualifying
21 resident. The assessor may request reasonable proof that the
22 management firm has so credited the exemption.

23 The chief county assessment officer of each county with
24 less than 3,000,000 inhabitants shall provide to each person
25 allowed a homestead exemption under this Section a form to
26 designate any other person to receive a duplicate of any notice
27 of delinquency in the payment of taxes assessed and levied
28 under this Code on the property of the person receiving the
29 exemption. The duplicate notice shall be in addition to the
30 notice required to be provided to the person receiving the
31 exemption, and shall be given in the manner required by this
32 Code. The person filing the request for the duplicate notice
33 shall pay a fee of \$5 to cover administrative costs to the
34 supervisor of assessments, who shall then file the executed
35 designation with the county collector. Notwithstanding any
36 other provision of this Code to the contrary, the filing of

1 such an executed designation requires the county collector to
2 provide duplicate notices as indicated by the designation. A
3 designation may be rescinded by the person who executed such
4 designation at any time, in the manner and form required by the
5 chief county assessment officer.

6 The assessor or chief county assessment officer may
7 determine the eligibility of residential property to receive
8 the homestead exemption provided by this Section by
9 application, visual inspection, questionnaire or other
10 reasonable methods. The determination shall be made in
11 accordance with guidelines established by the Department.

12 In counties with less than 3,000,000 inhabitants, the
13 county board may by resolution provide that if a person has
14 been granted a homestead exemption under this Section, the
15 person qualifying need not reapply for the exemption.

16 In counties with less than 3,000,000 inhabitants, if the
17 assessor or chief county assessment officer requires annual
18 application for verification of eligibility for an exemption
19 once granted under this Section, the application shall be
20 mailed to the taxpayer.

21 The assessor or chief county assessment officer shall
22 notify each person who qualifies for an exemption under this
23 Section based only on age that the person may also qualify for
24 deferral of real estate taxes under the Senior Citizens Real
25 Estate Tax Deferral Act. The notice shall set forth the
26 qualifications needed for deferral of real estate taxes, the
27 address and telephone number of county collector, and a
28 statement that applications for deferral of real estate taxes
29 may be obtained from the county collector.

30 Notwithstanding Sections 6 and 8 of the State Mandates Act,
31 no reimbursement by the State is required for the
32 implementation of any mandate created by this Section.

33 For purposes of this Section, "disabled person" has the
34 same meaning as in Section 3.14 of the Senior Citizens and
35 Disabled Persons Property Tax Relief and Pharmaceutical
36 Assistance Act.

1 (Source: P.A. 92-196, eff. 1-1-02; 93-511, eff. 8-11-03.)

2 Section 99. Effective date. This Act takes effect upon
3 becoming law.